

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

x-----x  
UNITED STATES OF AMERICA, :  
et al., :  
 :  
Plaintiffs :  
 : CIVIL ACTION NO. 12-cv-6072  
v. :  
 :  
MARY FRANCES COOTS, :  
 :  
Defendant :  
x-----x

**FILED**

NOV 26 2012

MICHAEL E. KUNZ, Clerk  
By \_\_\_\_\_ Dep. Clerk

FINDINGS OF FACT AND CONCLUSIONS OF LAW

I. FINDINGS OF FACT

1. Plaintiff, Revenue Service Officer, Rita R. Dalton, is presently conducting an investigation with respect to the collection of outstanding tax liabilities for the years ending December 31, 2002, December 31, 2004, December 31, 2005, and December 31, 2006 of Mary Frances Coots

2. On January 25, 2012, a copy of a Summons was served upon defendant by Revenue Officer Dalton, directing the defendant to appear on the 23<sup>rd</sup> day of February, 2012, at 10:00 a.m. at the office of the Internal Revenue Service, 601 South Henderson Road, King of Prussia, Pennsylvania, to testify and produce certain documents and records necessary to prepare a Collection Information Statement for the period from October 1, 2011 through January 23, 2012, as is more fully set forth in the Summons. A

copy of the Summons is attached to the Complaint herein as Exhibit 1.

3. The defendant did not appear on February 23, 2012 and, to date, has not produced said documents.

4. It was and continues to be essential to the collection of the defendant's outstanding federal tax liabilities that she be required to testify and produce the records and documents demanded by the summons, which are not in the possession of the plaintiffs.

5. As reflected above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The plaintiffs have complied with the administrative procedures required by the Internal Revenue Service, as amended.

6. Revenue Officer Dalton attempted on three occasions to serve the completed order to show cause, the complaint, and the exhibits thereto on Mary Frances Coots personally but was not successful. On November 9, 2012, Revenue Officer Dalton mailed the completed order to show cause, the complaint, and the exhibits thereto via United Parcel Service ("UPS"). UPS delivered the foregoing documents to Mary Frances Coots on November 12, 2012. Defendant has not filed or served an answer

to the Complaint in this action.

7. The summons remains outstanding, and the defendant has continued to fail to comply.

8. The Court Order is necessary to allow the Internal Revenue Service to receive books, records, and other information as called for by the summons to collect the tax liabilities that are outstanding.

## II. CONCLUSIONS OF LAW

1. Revenue Officer Dalton was legally authorized to issue an administrative summons on January 24, 2012, to the defendant. 26 U.S.C. §7602.

2. Revenue Officer Dalton was legally authorized to serve, on January 25, 2012, an attested copy of the administrative summons issued to the defendant. 26 U.S.C. §7603.

3. The plaintiffs have complied with all administrative procedures required by the Internal Revenue Code of 1986, as amended.

4. The plaintiffs have complied with the relevant portions of the order to show cause filed in this action on November 9 and 12, 2012.

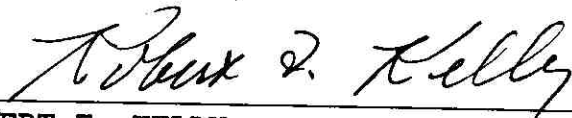
5. The investigation by the plaintiffs is for a legitimate purpose and the information sought under the terms of

the administrative summons is relevant to this purpose.

6. The defendant has failed to comply with the administrative summons of January 24, 2012.

7. The defendant has failed to show cause why she should not be ordered to produce the information required under the terms of the administrative summons served on her on January 25, 2012.

8. Based upon the evidence before it, the Court concludes that an order directing the defendant to comply with the summons served on her on January 25, 2012 is just and proper.

A handwritten signature in cursive script, reading "Robert F. Kelly", written in dark ink.

ROBERT F. KELLY  
SENIOR UNITED STATES DISTRICT JUDGE